Amendments to the Claims:

The following claims will replace all prior versions of the claims in this application (in the unlikely event that no claims follow herein, the previously pending claims will remain):

- 1. (Currently Amended) Process for the preparation of esters of (meth)acrylic acid by comprising (trans)esterifying (meth)acrylic acid or its ester derivatives with monohydric or polyhydric alcohols in the presence of an acidic (trans)esterification catalyst, wherein said process further comprises reacting free acid groups with one or more compound(s), wherein at least one compound forms with at least said acidic (trans)esterification catalyst an ester compound not having a β -hydroxy group or an amid compound.
- 2. (Original) Process according to claim 1, wherein said at least one compound forms with at least said acidic (trans) esterification catalyst an ester compound not having a β -hydroxy group.
- 3. (Previously presented) Process according to claim 1, wherein when a β -hydroxy forming component, an amine component, a carbodiimide component or a mixture of two or more thereof is present, said component(s) are added only after the acidic catalyst has been neutralized with said at least one component that forms an ester compound not having a β -hydroxy group or forms an amid compound.
- 4. (Previously presented) Process according to claim 1, wherein said at least one component additionally forms with the remaining free acid groups an ester compound not having a β -hydroxy group or forms an amid compound.
- 5. (Previously presented) Process according to claim 1, wherein the remaining free acid groups comprise free (meth)acrylic acid groups and free carboxylic acid groups.
- 6. (Currently amended) Process according to claim 1, wherein said at least one component is chosen from the group consisting of a cyclic ether, an ortho-ester, an ester, a lactone, an alcohol, a carbonate, an unsaturated component, or a and mixtures thereof.

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- 7. (Currently amended) Process according to claim 6 1, wherein said at least one compound is selected from the group consisting of an oxetane compound or derivative, an ortho-ester compound, an alcohol compound or a mixture of two or more thereof.
- 8. (Original) Process according to claim 7, wherein the at least one compound is selected from the group consisting of 3-ethyl-3-hydroxymethyl-oxetane, 3-methyl-3-hydroxymethyl-oxetane, trialkyl ortho formate, trialkyl ortho acetate, and neopentylglycol.
- 9. (Previously presented) Process according to claim 1, wherein a neutralizing system that comprises said at least one component is added in an amount appropriate to obtain an acid value of the acidic catalyst, AV1, of less than about 2 mg KOH/g of resin.
- 10. (Previously presented) Process according to claim 1, wherein a neutralizing system that comprises said at least one component is added in an amount appropriate to obtain an acid value of the free acid excluding the acidic catalyst, AV2, of less than about 20 mg KOH/g of resin.
- 11. (Original) Process according to claim 10, wherein the neutralizing system comprises said at least one compound and one or more compounds selected from the group consisting of a β -hydroxy forming compound, an amine compound, and a carbodiimide compound.
- 12. (Previously presented) Process according to claim 1, wherein the neutralizing system is added in an amount of about 300 mol% or less relative to the total amount of acids.
- 13. (Previously presented) Process according to claim 1, wherein the at least one component is added in an amount of 105 mol% or more relative to the total mol% of acid catalyst.
- 14. (Previously presented) Process according to claim 1, wherein the ester of (meth)acrylic acid is a (meth)acrylate functional polyester or polyalkyd.
- 15. (Previously presented) Process according to claim 1, wherein the acidic catalyst is selected from the group consisting of sulfuric acid, phosphoric acid, and monoesters thereof, para-toluene sulfonic acid, benzene sulfonic acid, styrene sulfonic acid, and methane sulfonic acid.

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16. Cancelled.

- 17. (Currently amended) Ester of (meth)acrylic acid resin obtainable according to obtained by the process of claim 1, wherein the acid value of the resin does not substantially increase when stored in an open jar in an oven at 80°C for at least 1 day.
- 18. (Original) Ester of (meth)acrylic acid resin according to claim 17, wherein the AV1 value of said resin is less than about 5 mg KOH/g of resin.
- 19. Cancelled.
- 20. Cancelled.
- 21. (Previously presented) Powder coating composition comprising an ester of (meth)acrylic acid obtained according to the process of claim 1 and a photoinitiator or a peroxide.
- 22. (Original) Powder coating composition according to claim 21, wherein the composition comprises a mixture of a crystalline and/or semi-crystalline ester of (meth)acrylic acid with an amorphous ester of (meth)acrylic acid.
- 23. (Previously presented) Powder coating composition according to claim 21, wherein the composition contains a photoinitiator and is UV-curable.
- 24. (Previously presented) Wet coating composition comprising an ester of (meth)acrylic acid obtained according to the process of claim 1 and a photoinitiator or a reactive diluent.
- 25. (Previously presented) Composite resin comprising an ester of (meth)acrylic acid obtained according to the process of claim 1 and a peroxide or a reactive diluent.

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- 26. (New) Process for the preparation of an ester of (meth)acrylic acid comprising:
- (i) (trans)esterifying (meth)acrylic acid or its ester derivatives with monohydric or polyhydric alcohols in the presence of an acidic (trans)esterification catalyst to provide a product composition comprising said ester of (meth)acrylic acid and said catalyst, and
- (ii) reacting free acid in said product composition with at least one component selected from the group consisting of a cyclic ether, an ortho-ester, an ester, a lactone, an alcohol, a carbonate, and an unsaturated component.
- 27. (New) Process according to claim 26, wherein said at least one component is added to said product composition in amount of 150 mol% or less relative to the total mol% of said catalyst.
- 28. (New) Process according to claim 26, wherein said catalyst is selected from the group consisting of alkyl sulfonic acids and aryl sulfonic acids.